

GENERAL DEPARTMENT.

(Rules for the Remission of Municipal Taxes.)

NOTIFICATIONS.

No.392.

The 1st October 1886.

No. 392.- The 1st October 1886.- The following rules for the remission of municipal taxes, which have been framed by the Chief Commissioner under section 48 of the Burma Municipal Act, 1884, are published for general information:-

Rules for the Remission of Municipal Taxes.

1. A Committee may, by resolution passed at a special meeting, remit in whole or in part the payment of any municipal tax by any person or class of persons, or on any property or description of property.
2. The President of a Municipal Committee may remit in whole or in part the following taxes, subject to the confirmation of the Committee:-
 - (a) taxes due on buildings which have been destroyed by fire, or on land covered by buildings which have been thus destroyed;
 - (b) taxes due from a person who may, in his opinion, be unable to pay the same, or from a person who has left the country, or died leaving no property from which the tax can be realized.
3. When a building assessed for taxation under section 41 of the Act, or a building standing upon land assessed for taxation under clause (b) of that section, has been vacant for not less than 60 days consecutively of the period for which the tax is levied, the President may, subject to the confirmation of the Committee, remit a fraction of the tax due not exceeding the proportion borne by the time during which the house was vacant to the period for which the tax is due.

Provided that no remission shall be granted under this rule unless notice in writing shall have been given to the Committee within 20 days from the date on which the said building became vacant.
4. When a building assessed for taxation under section 42, 43, or 44 of the Act is vacant for any portion of the period for which the tax is levied, the President may, subject to the confirmation of the Committee, remit a portion of the tax due not exceeding the proportion borne by the time during which the house was vacant to the period for which the tax is due.

(Rules for the Remission of Municipal Taxes.)

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